

Expenses

Where to find - Allowable Use of Funds

<http://www.tennessee.gov/education/fedprog/fpguidance.shtml>

Federal Programs - TDOE - Windows Internet Explorer provided by Yahoo!

http://www.tennessee.gov/education/fedprog/fpguidance.shtml

Norton Safe Search Search Cards & Log-ins

WEB SEARCH

Favorites Suggested Sites eBay Get More Add-ons Yahoo! Mail

Federal Programs - TDOE Yahoo! Mail (kpmunn)

Page Safety Tools

TN.GOV Department of Education
Bruce Opie, Commissioner

GOVERNOR Phil Bredesen
Visit Phil's Web Site

Home » Educators & Administrators » Federal Programs » General Information »

Federal Programs: Guidance, Rules and Regulations

Access to Student Information by Military Recruiters	Public School Choice Guidance
Fact Sheet on Private School Participation in Title III	School and LEA Improvement Nonregulatory Guidance
Foreign Teachers Issue	School Lunch Program Guidance
Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools	Schoolwide Guidance NEW
Highly Qualified Teachers: New NCLB Flexibility	Serving Preschool Children Under Title I
Local Educational Agency Identification and Selection of School Attendance Areas and Schools and Allocation of Title I Funds to Those Areas and Schools	Supplement, Not Supplant NEW
Local Option: Paraprofessional Assessment under NCLB	Title I-A Fiscal Guidance NEW
Paraprofessional Guidance	Title I School Allocations and "Off the Top" Set-Asides NEW
Paraprofessional Requirements	Supplemental Services Guidance
Parent Involvement Guidance	Targeted Assistance Guidance
Parent's Right-to Know	Teacher Quality Guidance
Non-Regulatory Guidance on Improving Data Quality on Title I Standards, Assessments and Accountability Reporting NEW	Title I-A: Uses of Funds NEW
	Title I Services to Private School Students
	Toolkit on Teaching and Assessing Students with Disabilities NEW

Related Topics

- [FY10 Consolidated Application](#)
- [Consolidated State](#)

Tennessee Department of Education

FLOOD RECOVERY

Transparency

[TNRecovery.gov](#)
[Open Government](#)

TDOE Report Card

Featured Sites

- [Family & Community Involvement](#)

Agency Services

- [Public School Directory](#)
- [Teacher Employment](#)
- [Teacher Look-up](#)

[More](#)

http://www.tennessee.gov/education/fedprog/doc/TNTitle-UsesofFundsRevised08-06.doc

Internet | Protected Mode: On

100%

Expenses - What is allowable?

Common Allowable Expenses

*Education Department General Administrative Regulations (EDGAR), 34 CFR 74-86
(Code of Federal Regulations)*

- Employee salaries and benefits
- Professional Development
- Supplies – Instructional and SUPPLEMENTAL
- Travel and conference cost
- Maintenance/operation costs
- Rental/lease of buildings
- Refreshments for parent meetings/trainings
- Indirect costs

Expenses - What is NOT allowable?

Education Department General Administrative Regulations (EDGAR), 34 CFR 74-86

(Code of Federal Regulations)

- No more than the amount stated in the notification of grant award
- No use for Religious worship or instruction
- No equipment or supplies for activities of Religious worship or instruction
- No use for acquisition of real property or for construction

**Cost that are BEYOND REASON
for activities and supplies**



Equipment

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Federal Mandates

- **Section 443(a) of the General Education Provisions Act (GEPA) requires each recipient** of Federal funds, such as an LEA, to keep records, which fully disclose the amount and disposition of the funds, the total costs of the activity for which the funds are used...and such other records as will facilitate an effective financial or programmatic audit.
- **Section 80.32 (b) of EDGAR-A State [LEA]... will** use, manage and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures.

Federal Mandates

USDOE Title I Monitoring Findings:

- Procurement
- Recording
- Custody
- Use
- Disposition

Definition of Equipment

- LEA approved “definition”.
- LEA definition for equipment can be more restrictive, but not less restrictive than the state definition.
- The state of Tennessee definition of equipment applies, if there is none.

TN State Definition of Equipment

1. Items with a unit cost of ***\$5,000.00, or more***, and a minimum useful life expectancy of *three years*.

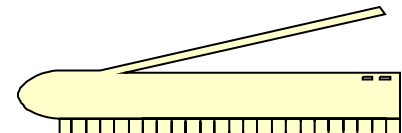
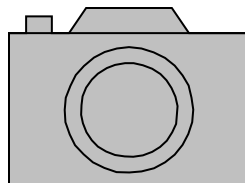
(Freight charges and installation costs should be included as cost of equipment).

TN State Definition of Equipment

Sensitive “minor” equipment:

➤ Items purchased with a cost
between \$100.00 and \$5,000.00

(Computers, cameras, fax, TVs, etc.)



Equipment Purchasing

- ✓ Prior written approval by your NCLB Consultant is required for equipment items that have a unit cost of \$5, 000 or more.
- ✓ Title IV equipment purchases must also be approved by the SEA Project Director.

Equipment Purchasing

Purchase/Lease of equipment must meet the following requirements:

- 1) It is reasonable and necessary to operate the federal program effectively,
- 2) Existing equipment will not be sufficient
- 3) The costs are reasonable

LABELING EQUIPMENT

REQUIRED—Bar codes or other types of secure tags, designating the information below:

➤ **TARGETED ASSISTANCE program:**

- 1) Name of LEA
- 2) Name of Title
- 3) Project Year of Purchase

**GREAT COUNTY
TITLE I
FY 10**

➤ **SCHOOLWIDE program:**

- 1) Name of LEA
- 2) Name of School
- 3) Project year of purchase (FY)
- 4) Schoolwide

**GREAT COUNTY
EXCITING MIDDLE SCHOOL
FY 10
SCHOOLWIDE**

Equipment Inventory

(EDGAR Section 80.32)

Inventory records must include the following items:

- **Description of Property**
- **Serial Number or Other Identification Number**
- **Source of Property**
- **Who Holds Title**
- **Acquisition Date**
- **Cost of the Property**
- **% of Federal Participation in the Cost of the Property**
- **Location of the Property**
- **Use of the Property**
- **Condition of the Property**
- **Ultimate Disposition Data--Date and Sale Price--to be added after disposition**

Equipment Inventory cont.

- Physical inventory with reconciliation is required at least once every 2 years.
- Inventory control system is required for loss, damage, and theft prevention.
- Investigation of any loss, damage, and theft is required.
- Adequate maintenance procedures must be in place.

Equipment Inventory cont.

- Inventory is kept until disposition takes place.
- Items in inventory records must be listed specifically as in EDGAR 80.32.

Private Schools

Equipment Requirements

- **LEA maintains the title** to and administrative control of all property, equipment, and supplies.
- Equipment must have **barcodes or secure labels**, with the following information:
 - 1) LEA name
 - 2) Title purchased under
 - 3) Year of purchase
- An accurate **equipment inventory** must be maintained.

Private Schools

Equipment Requirements cont.

The LEA must remove equipment and supplies from a private school if:

- Equipment and supplies are no longer needed for ESEA program purposes
- Necessary to avoid *unauthorized* use of the equipment or supplies, for other than ESEA program purposes.

NOTE: No funds may be used for repairs, minor remodeling, or construction of private school facilities.



Private Schools

Equipment Requirements cont.

- The LEA shall ensure that the equipment and supplies placed in a private school are used only for proper ESEA program purposes; and
- Can be removed from the private school without remodeling the private school facility

ARRA EQUIPMENT

- ARRA requires the same inventory and labeling as regular federal monies.
- ARRA reporting requires vendor reporting.
- ARRA equipment will have extensive monitoring.